



## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**October 14, 2014**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-0094.

Type of Review: Extension without change of a currently approved collection.

Title: U.S. Information Return-Trust Accumulation of Charitable Amounts.

Form: 1041-A.

Abstract: Form 1041-A is used to report the information required in 26 U.S.C. 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 4,396,854.

OMB Number: 1545-0748.

Type of Review: Extension without change of a currently approved collection.

Title: Employer/Payer Appointment of Agent.

Form: 2678.

Abstract: Title 26 U.S.C. 3504 authorizes an employer to designate a fiduciary, agent, etc., to perform the same acts as required of employers for purposes of employment taxes. Form 2678 is used by an employer to notify the Director, Internal Revenue Service Center, of the appointment of an agent to pay wages on behalf of the employer. In addition, the completed form is an authorization to withhold and pay taxes via Form 941, Employer's Quarterly Federal Tax Return, for the employees involved.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions.

Estimated Annual Burden Hours: 13,731,200.

OMB Number: 1545-2254.

Type of Review: Extension without change of a currently approved collection.

Title: Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes.

Form: 4219.

Abstract: Third parties who directly pay another's payrolls can be held liable for the full amount of taxes required to be withheld but not paid to the Government (subject to the 25% limitation).

Internal Revenue Code 3505 deals with persons who supply funds to an employer for the purpose of paying wages. The notification that a third party is paying or supplying wages will be made by filing the Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes, and is to be submitted and associated with each employer for every calendar quarter for which a liability under section 3505 is incurred.

Affected Public: Private Sector: Businesses or other for-profits, Farms, Not-for-profit institutions.

Estimated Annual Burden Hours: 12,833.

**Dawn D. Wolfgang**

Treasury PRA Clearance Officer

**BILLING CODE: 4830-01**

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